



## DEPARTMENT OF THE TREASURY

### **Agency Information Collection Activities; Submission for OMB Review; Comment Request; Alcohol and Tobacco Tax and Trade Bureau Information Collection Requests.**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](https://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Melody Braswell by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202)-622-1035, or viewing the entire information collection request at [www.reginfo.gov](https://www.reginfo.gov).

### **SUPPLEMENTARY INFORMATION:**

#### **Alcohol and Tobacco Tax and Trade Bureau (TTB)**

1. *Title:* Marks on Equipment and Structures (TTB REC 5130.3), and Marks and Labels on Containers of Beer (TTB REC 5130.4).

*OMB Control Number:* 1513-0086.

*TTB Recordkeeping Numbers:* TTB REC 5130.3 and TTB REC 5130.4.

*Abstract:* Under the authority of chapter 51 of the IRC, the TTB regulations in 27 CFR part 25, Beer, require brewers to place certain marks, signs, and measuring devices on their equipment and structures, and to place certain brands, labels, and marks on bulk and consumer containers of beer and other brewery products. The required information identifies the use, capacity, and contents of brewery equipment and structures, as well as taxable brewery products and the responsible taxpayer. As such, the required information is necessary to protect the revenue and ensure effective administration of the IRC's provisions regarding brewery operations and products. The required information also identifies the contents of bulk and consumer containers of beer and other brewery products. For the purposes of inventory control, cost accounting, equipment utilization, and product identification, TTB believes that brewers would, in the normal course of business, place the information required under the regulations on their equipment and structures and on their bulk and consumers containers of beer and other brewery products, regardless of any TTB requirement to do so.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the estimated number of annual respondents and responses associated with this collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profits.

*Number of Respondents:* 13,720.

*Average Responses per Respondent:* 1 (one).

*Number of Responses:* 13,720.

*Average Per-response and Total Burden:* As this information collection consists of usual and customary marks and labels placed by brewers during the normal course of business, under 5 CFR 1320.3(b)(2), there is no additional burden on respondents associated with this information collection.

2. *Title:* CBMA Imports Refund Program—Foreign Producer Registration and Assignment System; CBMA Importer Refund Claims System.

*OMB Control Number:* 1513-0142

*Abstract:* The IRC at 26 U.S.C. 5001, 5041, and 5051 imposes Federal excise tax on, respectively, distilled spirits, wine, and beer manufactured in or imported into the United States. Under the Craft Beverage Modernization Act (CBMA), certain limited quantities of those products are eligible for lower excise tax rates (see sections 13801-13808 of the Tax Cuts and Jobs Act of 2017, Pub. L. 115-97). Recent amendments to the IRC and CBMA made by the Taxpayer Certainty and Disaster Tax Relief Act of 2020 (Tax Relief Act; Division EE of Pub. L. 116-260) transferred responsibility for administering those CBMA reduced excise tax rate provisions from Customs and Border Protection (CBP) to the Treasury Department, effective January 1, 2023. In addition, rather than receiving CBMA tax benefits at the time of an import's entry, for entries after that date, U.S. importers are required to pay the full excise tax rate to CBP and then subsequently submit refund claims to Treasury to receive their assigned CBMA tax benefits. Under the IRC at 26 U.S.C. 5001(c), 5041(c), and 5051(a), a U.S. importer will only be eligible for CBMA tax benefits if a foreign producer has elected to assign, and the importer has elected to receive, such benefits in accordance with regulations and procedures issued by the Secretary. Finally, under the new provision at 26 U.S.C. 6038E, foreign producers electing to make such assignments are required to provide the information the Secretary requires by regulation, including information about controlled group structures of such producers. Under those amended IRC authorities, and authorities delegated to TTB by the Secretary, TTB issued temporary regulations in 27 CFR part 27 establishing procedures for alcohol industry members to take advantage of the CBMA tax benefits (see T.D. TTB-186, 09/23/2022, 87 FR 58021). In particular, the new regulations establish the procedures by which (1) Foreign producers may assign CBMA tax benefits to U.S. importers, and (2) U.S. importers may elect to receive those assignments and submit their CBMA tax benefit refund claims to TTB. This

information collection is required to ensure that the IRC provisions regarding CBMA tax benefit refund claims for U.S. alcohol importers are appropriately applied, which is necessary to protect the revenue.

*Current Actions:* There are no program changes or adjustments associated with this information collection, which was recently approved by the Office of Management and Budget on an emergency basis, and TTB is submitting it for extension purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses and other for-profits.

*Number of Respondents:* 26,000.

*Average Responses per Respondent:* 1.8077.

*Number of Responses:* 47,000.

*Average Per-response Burden:* 2 hours.

*Total Burden:* 94,000 hours.

*Authority:* 44 U.S.C. 3501 et seq.

**Melody Braswell,**

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[FR Doc. 2023-10740 Filed: 5/18/2023 8:45 am; Publication Date: 5/19/2023]